

STATE OF MICHIGAN



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STC Bulletin No. 4
February 14, 1994
Boards of Review

TO: Boards of Review
Assessing Officers

FROM: State Tax Commission

The attached is a guide for boards of review in the performance of their statutory duties. This replaces STC bulletin No. 1 issued on January 6, 1993 and any STC bulletin issued since that date regarding boards of review.

1) The "assessment freeze" or "lag" that was authorized by Act 135, PA of 1993 has been eliminated by 1993 PA 313. 1994 assessments are not frozen. Assessments are to be at fifty percent of true cash value for real and personal property.

2) The "homestead" exemption from some millage for school operating purposes is a state responsibility under existing statutes and may not be granted locally by either the assessor or the March Board of Review.

3) There is proposed legislation which states that the board shall also meet for not less than 6 hours during the remainder of the week beginning on the second Monday in March. This is intended to eliminate the conflict between election day on March 15, 1994 and boards of review. It appears the Senate substitute for House Bill 4456 will pass.

4) 1993 PA 292 states that a spouse, mother, brother, father, son or daughter, including an adopted child, is not eligible to serve on a board of review or fill a vacancy. *of the Assessor*

A copy of a petition form (L-4035) for 1994 to be completed by a taxpayer or his or her agent to protest an assessment or property classification is attached. Following the form are summaries of the pertinent sections of the statutes with section by section reference citations. After that, there are two statements regarding actions the boards of review should take and also regarding actions the boards of review cannot take, including the citations of the two ruling Michigan Supreme Court cases on the point.



Also you will find the several sections of the statutes printed in their entirety. It is strongly urged that you read, not only the summarizations, but also the complete section to which reference is made by citation.

The Attorney General held in opinion 6524, dated June 14, 1988, that a township board may expand the membership of the board of review from three to six or nine members at any time. The term of office of an appointed member of an expanded board of review commences upon filing the oath of office and ends at noon January 1, of the next following odd-numbered year.

The State Tax Commission is confident that careful attention to this guide will enable each board of review to complete the review of assessment rolls with a minimum of procedural difficulty.

Each assessor is requested to provide a copy of this bulletin to the board of review.

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal unless you first protest to the Board of Review.

**PETITION TO BOARD OF REVIEW FOR
REVISION OF PROPERTY ASSESSMENT**

Township or City

County

The undersigned protests the assessed value of the following described property:

Property identified (Parcel code required. Property address & legal description optional):

PROTEST OF ASSESSMENT (Complete this section for a valuation protest)

Assessed Amount

Estimated True Cash Value

Property Classification

Year

PROTEST OF CLASSIFICATION (This section does not apply to a protest of valuation)

Classification Should Be: (Please check one of the following:)

☐ AGRICULTURAL

☐ INDUSTRIAL

☐ TIMBER CUTOVER

☐ COMMERCIAL

☐ RESIDENTIAL

☐ DEVELOPMENTAL

REASON FOR PROTEST

State Reason For Protest and Classification Change Request

Signature

Date

Address

Phone No.

A further appeal of the assessment may be made to the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909. The final date for filing such an appeal is June 30 of the current year. Only a property classification appeal, not an assessment appeal, may be filed with the State Tax Commission, 4th Floor Treasury Building, Lansing, MI 48922. The final date for filing a classification appeal is not later than 30 days after final adjournment of the Board of Review. (Refer to date of final adjournment shown below.)

FOR BOARD OF REVIEW USE ONLY

INCORPORATE A COPY OF THIS FORM AND THE ASSIGNED NUMBER IN THE BOARD OF REVIEW MINUTES

Petition No.

Disposition By Board of Review or Three Member Committee of Board

☐ DENIED

☐ CLASSIFICATION CHANGED TO: _____

☐ ASSESSMENT CHANGED FROM: _____ TO: _____ SEV: _____

Record of Vote - Board or Three Member Committee of Board

Chairperson: ☐ YES ☐ NO

Member: ☐ YES ☐ NO

Member: ☐ YES ☐ NO

Reason For Board Action:

FINAL ADJOURNMENT OF BOARD OF REVIEW

Date

Signature of Secretary Board of Review

Date

GUIDE FOR THE BOARD OF REVIEW

MEMBERSHIP

Three, six, or nine electors of the township appointed by the township board. 211.28(1) and (2), MCL.

At least $\frac{2}{3}$ of the members shall be property taxpayers of the township. If 6 or 9 are appointed they shall be divided into committees of 3 for the purpose of hearing and deciding. Two of the 3 members of a board of review committee shall constitute a quorum for the transaction of the business of the committee.

The size, composition, and manner of appointment of the board of review of a city may be prescribed by the charter of a city. In the absence of or in place of such a charter provision, the governing body of the city, by ordinance, may establish the city board of review in the same manner and for the same purposes as for township boards of review.

FIRST MEETING

The board of review shall meet on the Tuesday immediately following the first Monday in March to receive the assessment roll for the current year and proceed to examine same. 211.29(1) MCL.

The board on its own motion or for cause shown by any person shall change and correct the roll to insure that the assessments in the roll comply with this act (Act 206, P.A. 1893, the general property tax law). 211.29(2) MCL.

The board shall review the roll according to facts existing on tax day. 211.29(3) MCL.

The board shall pass on each valuation and each interest and enter the valuation of each, as fixed by the board, in a separate column. 211.29(4) MCL.

All the statements (personal and real property statements) required to be made and received by the supervisor or assessor shall be filed by him and shall be presented to the board of review for the use of said board. 211.23 MCL. (Statements are confidential with penalties for divulging information.)

The business which the board may perform shall be conducted at an open public meeting as provided in Act 267, P.A. 1976, Open Meetings Act.

Notice of the meeting of the board of review shall be given at least one week before in a generally circulated newspaper serving the area in 3 successive issues. If a newspaper is not available the notice shall be posted in 5 conspicuous places in the township. 211.29(6) MCL.

A notice of any change by the board of review shall be given to the person chargeable with the assessment in such manner as will assure the person has an opportunity to attend the second meeting of the board of review. 211.29(7) MCL.

SECOND MEETING

The board of review shall meet at the office of the supervisor on the second Monday in March at 9 A.M. to continue in session during the day and the day following for not less than 6 hours each day.

In townships with a population of 10,000 or more the board shall hold at least one of its sessions beginning at 3 P.M.

Persons who have appeared to file a protest on or before the Tuesday following the second Monday in March or at a scheduled appointment shall be afforded an opportunity to be heard. 211.30 MCL.

The board of review shall listen to protests and correct the assessment of the property as will make the valuation just and equal.

The board may examine under oath the person making the application, or any other person, touching the matter. Any member of the board may administer the oath.

The board of review has full authority, upon its own motion, to change assessments, to add to the roll omitted property which is liable to assessment if the person who is assessed shall be promptly notified and granted an opportunity to object.

Every person who makes a request, protest or application to the board of review for the correction of the assessment of the person's property shall be notified in writing of the board of review's action, not later than the first Monday in June. The notice shall set forth the state equalized valuation of the property, information regarding the right of appeal to the Michigan Tax Tribunal, the address of the Michigan Tax Tribunal and final date for appealing to the Michigan Tax Tribunal. 211.30(2) MCL.

A non-resident taxpayer may file a protest in writing and shall not be required to make a personal appearance. The governing body of a township or city may by ordinance or resolution permit resident taxpayers to file a protest to the board of review in writing without personal appearance. If an ordinance or resolution is adopted to permit residents to file protests in writing the fact must be contained in the assessment notice required by Sec. 211.24 c MCL 211.30(5) MCL.

After the board of review completes its review of the assessment roll a majority of the entire board membership shall indorse a statement that the roll is the assessment roll of the township for the year in which it was prepared and approved by the board of review. 211.30(3) MCL.

Upon completion and the indorsement, it shall be presumed by all courts to be valid and shall not be set aside except for causes hereinafter mentioned. The omission of the indorsement shall not affect the validity of such roll. 211.31 MCL.

If a quorum of the board of review or a quorum of a committee of the board is not present at any meeting the supervisor or any member present shall notify the absent member to attend at once. The member so notified shall attend without delay.

If the second meeting is not held at the time fixed then the board will meet on the next Monday and proceed as though the meeting had been timely held. 211.32 MCL.

The supervisor shall be secretary of the full board of review and keep a record of proceedings and changes made in the roll and file the record with the township or city clerk. If the supervisor is absent the board shall appoint one of its members to serve as secretary.

The state tax commission may prescribe the form of the record when necessary. 211.33 MCL.

The review of assessments by the boards of review shall be completed on or before the first Monday in April. 211.30a MCL.

Note: References on this page to the board of review will apply to the committees of 3 if the board consists of 6 or 9 members.

BOARD OF REVIEW ACTIONS--PERMITTED AND PROHIBITED

If the board of review consists of 6 or 9 members in townships or cities the three member committees originally formed must remain intact. There shall be no transfer of a member or members to another committee. Each committee of three members may hear protests and decide the issue.

At the first meeting the full board of review shall meet for the purpose of reviewing the roll. The board of review is not required to receive and hear taxpayers at this meeting; however, it may receive and consider written protests for assessment change. The public shall be permitted to be present as provided in the open meetings act.

The board of review or the committees of 3 must pass on each valuation and each interest. Across the board adjustments by the board have been rejected by the Michigan Supreme Court in ruling in *Hayes v City of Jackson* 267 Michigan 523 and *Negaunee v State Tax Commission* 337 Mich 169.

The board of review shall not reject or prepare an assessment roll but must consider only the assessment roll prepared by the assessor.

If the board of review receives an appeal from the classification of a parcel of property it should give written notice of its action to the person who filed the appeal in order that the person has time to protest to the State Tax Commission. A classification appeal must be filed with the State Tax Commission within 30 days of adjournment of the board of review.

BOARD OF REVIEW MINUTES

A. Minutes should include the following:

1. Each protesting property owner or agent shall be required to file a completed STC from L-4035 with the Board of Review for each disputed assessment or disputed classification.

2. The action and vote of the Board of Review shall be noted directly on that form L-4035 in the space provided for BOARD OF REVIEW USE ONLY.
3. The State Tax Commission form L-4035 provides the minimum acceptable format for Board of Review records. Boards of Review using more extensive forms, that meet all the requirements indicated in this text, may continue to do so.
4. State Tax Commission form L-4035 is to be incorporated as an integral part of the Board of Review minutes. Each assessment which is protested by a taxpayer or agent at Board of Review, or altered by the Board of Review, shall be documented by a completed form L-4035 which records the action and vote of the Board.
 - a. Each STC form L-4035, whether or not the assessment is changed by the Board of Review, shall be incorporated into the minutes of the Board of Review by notation of the petition number as recorded on each form L-4035.
 - b. Each form L-4035 shall be attached to and retained with the minutes to provide the necessary historic record.
5. Additionally the minutes shall include references to:
 - a. Place, day, and time of meeting.
 - b. Members present and members absent; correspondence or telephone calls, made or received, and discussion recorded regarding each petition.
 - c. Actual hours in session should be recorded daily, and time of daily adjournments recorded.
 - d. Date and time of closing of the final annual session should be recorded.
6. A written record of the annual Board of Review proceedings is necessary because:
 - a. Petitions may be filed by taxpayers with the Tax Tribunal regarding assessment valuation or exemption issued or with the Tax Commission regarding non-valuation classification disputes.
 - b. A complete record eliminates misunderstandings and provides a year to year record.

STATUTORY REFERENCES

211.2 Michigan Compiled Laws (MCL) Tax Day, preparation of assessment roll, examination of properties.

"...The taxable status of persons and real and personal property shall be determined as of each December 31, which shall be deemed the tax day, any provisions in the charter of any city or village to the contrary notwithstanding. No assessing officer shall be restricted to any particular period in the preparation of the assessment roll but may survey, examine or review properties at any time prior to or after the tax day..." (This section last amended 1968, Act 277, Immediate Effect July 1, 1968.)

211.10 MCL Village assessments

"...Notwithstanding any provision to the contrary in the act of incorporation or charter of a village, an assessment for village taxes shall be identical to the assessment made by the township supervisor in which the village is located and tax statements shall set forth clearly the state equalized value of the individual properties in the village upon which authorized millages are levied..."

Act 288, PA 1966 amended Sec. 10 of the General Property Tax Law to provide that assessments for village taxes shall be identical to assessments made by the supervisor of the township in which the village is located. Thus the assessments made by the township supervisor automatically become the village assessments. (The village board of review were abolished by Act 84 of 1967. This section last amended 1966, Act 288, Immediate Effect July 12, 1966.)

211.10a MCL

Sec. 10a. All property assessment rolls and property appraisal cards shall be available for inspection and copying during the customary business hours. (This section added 1973, Act 177, Immediate Effect December 28, 1973.)

211.23 MCL Statements, filing, disposition; liability for unlawful use (Personal Property)

Sec. 23. All the statements herein required to be made and received by the supervisor or assessor shall be filed by him, and shall be presented to the board of review hereinafter provided for, or provided for in any act incorporating any village or city, for the use of said board, and after the assessment is reviewed and completed by such board of review, all of the statements shall be deposited in the office of the township or city clerk, and shall be preserved until after the next assessment is made and completed, after which they may be destroyed upon the order of the township board or city or village council, but no such statement shall be used for any other purpose except the making of an assessment for taxes as herein provided, or for enforcing the provisions of this act, and any officer or person who shall make or allow to be made wilfully or knowingly, any other or unlawful use of any such statement,

shall be liable to the person making such statement for all damages resulting from such unauthorized or unlawful use of such statement. All the statements received by the supervisor or assessor shall be made available to the county tax or equalization department mandatorily established under section 34 of this act and use of such statements by such county tax or equalization department shall be deemed a use for the purpose of enforcing the provisions of this act. (This section last amended 1964, Act 275, Effective August 28, 1964.)

211.24c MCL Notice of Assessments Increased (These are increases by the assessor - see Section 30 for changes by the Board of Review)

Sec. 24c (1) The assessor shall give to each owner or person or persons listed on the assessment roll of the property a notice by first class mail of an increase in the assessment for the year. The notice shall specify each parcel of property, the assessed valuation for the year and the previous year, and the time and place of the meeting of the board of review. The notice also may specify the net change in assessment.

- (2) Except as provided by subsection (4), the notice shall include, in addition to the information required by subsection (1), all of the following:
 - (a) The state equalized valuation for the previous year.
 - (b) The tentative equalized valuation for the year.
 - (c) The net change between the tentative equalized valuation for the year and the state equalized valuation for the previous year.
 - (d) The classification of the property as defined by Section 34c.
- (3) When required by Act No. 281 of the Public Acts of 1967, as amended, being Sections 206.1 to 206.532 of the Michigan Compiled Laws, the assessment notice shall include or be accompanied by information or forms prescribed by Act No. 281 of the Public Acts of 1967, as amended.
- (4) For assessment notices mailed in 1982 or any year thereafter.
 - (a) If the tentative equalization multiplier is 1.0 for all classes of property, the assessment notice may exclude the information required by subsections (2)(b) and (c), and in lieu thereof specify the assessed valuation for the year as both the assessed valuation and tentative equalized valuation for the year.
 - (b) If the equalization multiplier for the previous year was 1.0 for all classes of property, the assessment notice may exclude the information required by subsection (2)(a) and in lieu thereof specify the assessed valuation for the previous year as both the assessed valuation and state equalization valuation of the property for the previous year.

- (5) The assessment notice shall be addressed to the owner according to the records of the assessor and mailed not less than 10 days before the meeting of the board of review. The failure to send or receive an assessment notice shall not invalidate an assessment roll or an assessment on that property.
- (6) The tentative equalized valuation shall be calculated by multiplying the assessment by the tentative equalized valuation multiplier. If the assessor has made assessment adjustments which would have changed the tentative multiplier, the assessor may recalculate the multiplier for use in the notice.
- (7) The state tax commission shall prepare a model assessment notice form which shall be made available to local units of government.

211.28 MCL Township board of review; appointment, vacancy, quorum term.

Sec. 28.(1) Those electors of the township appointed by the township board, shall constitute a board of review for the township. At least 2/3 of the members shall be property taxpayers of the township. Members appointed to the board of review shall serve for terms of 2 years beginning at noon on January 1, of each odd-numbered year. Each member of the board of review shall qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy which shall occur in the membership of the board of review. A member of the township board shall not be eligible to serve on the board or to fill any vacancy. A majority of the board of review shall constitute a quorum for the transaction of business, but a lesser number may adjourn and a majority vote of those present shall decide all questions. At least 2 members of a 3-member board of review shall be present to conduct any business or hearings of the board of review.

(2) The township board may appoint 3, 6, or 9 electors of the township, who shall constitute a board of review for the township. If 6 or 9 members are appointed as provided in this subsection, the membership of the board of review shall be divided into board of review committees consisting of 3 members each for the purpose of hearing and deciding issues protested pursuant to section 30. Two of the 3 members of a board of review committee shall constitute a quorum for the transaction of the business of the committee. All meetings of the members of the board of review and committees shall be held during the same hours of the same day at the same location. The size, composition, and manner of appointment of the board of review of a city may be prescribed by the charter of a city. In the absence of or in place of such a charter provision, the governing body of the city, by ordinance, may establish the city board of review in the same manner and for the same purposes as provided by this subsection for townships. A majority of the entire board of review membership shall indorse the assessment roll as provided in section 30. The duties and responsibilities of the board contained in section 29 shall be carried out by the entire membership of the board of review and a majority of the membership shall constitute a quorum for such purposes.

211.29 MCL Township board of review; meeting, time; review of assessment roll.

Sec. 29. (1) On the Tuesday immediately following the first Monday in March, the board of review of each township shall meet at the office of the supervisor, at which time the supervisor shall submit to the board the assessment roll for the current year as prepared by the supervisor, and the board shall proceed to examine and review the assessment roll.

(2) During that day, and the day following, if necessary, the board, of its own motion, or on sufficient cause being shown by a person, shall add to the roll the names of persons, the value of personal property, and the description and value of real property liable to assessment in the township, omitted from the assessment roll. The board shall correct errors in the names of persons, in the descriptions of property upon the roll, and in the assessment and valuation of property. The board shall do whatever else is necessary to make the roll comply with this act.

(3) The roll shall be reviewed according to the facts existing on the tax day. The board shall not add to the roll property not subject to taxation on the tax day, and the board shall not remove from the roll property subject to taxation on that day regardless of a change in the taxable status of the property since that day.

(4) The board shall pass upon each valuation and each interest, and shall enter the valuation of each, as fixed by the board, in a separate column.

(5) The roll as prepared by the supervisor shall stand as approved and adopted as the act of the board of review, except as changed by a vote of the board. If for any cause a quorum does not assemble during the days above mentioned, the roll as prepared by the supervisor shall stand as if approved by the board of review.

(6) The business which the board may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976. Notice of the date, time and place of the meeting of the board of review shall be given at least 1 week before the meeting by publication in a generally circulated newspaper serving the area. The notice shall appear in 3 successive issues of the newspaper where available; otherwise, by the posting of the notice in 5 conspicuous places in the township. (Note: Sec. 211.34a, M.C.L. requires that the notice of board of review meetings shall give the tentative ratios and estimated multipliers for each class of property in the assessing unit.)

(7) When the board of review makes a change in the assessment of property or adds property to the assessment roll, the person chargeable with the assessment shall be promptly notified in such a manner as will assure the person opportunity to attend the second meeting of the board of review provided in section 30. (This section last amended 1978, Act 124, Effective April 25, 1978.)

211.30 MCL Township board of review; meetings; townships having population of 10,000 or more; examination on oath; endorsement of roll; form.

Sec. 30.(1) The board of review shall also meet at the office of the supervisor on the second Monday in March at 9 a.m., and continue in session during the day and the day following and shall meet in session for not less than 6 hours each day. Persons or their agents who have appeared to file a protest before the board of review on or before the Tuesday following the second Monday in March or at a scheduled appointment shall be afforded an opportunity to be heard by the board of review. The board of review shall schedule a final meeting whenever the board makes a change in the assessment of property or adds property to the assessment roll. In townships have a population of 10,000 or more, the board shall hold at least 1 of its required sessions for review of assessment rolls beginning at 3 p.m.

(2) A board of review shall continue its sessions at least 6 hours each day, and at the request of any person whose property is assessed thereon or of his or her agent, and on sufficient cause being shown, shall correct the assessment as to such property, in such manner as in their judgment will make the valuation thereof relatively just and equal. To that end said board may examine on oath the person making such application, or any other person, touching the matter. Any member of the board of review may administer such oath. A nonresident taxpayer shall be permitted to file his or her appearance, protest, and papers in support thereof by letter and his or her personal appearance shall not be required. The board of review shall have full authority, upon its own motion, to change assessments or to add to the roll property omitted therefrom which is liable to assessment in the township, if the person who is assessed upon such altered valuation or for such omitted property shall be promptly notified and be granted an opportunity to file objections to the change in his or her assessment or to the addition of his or her property to the assessment roll. Such objections shall be promptly heard and determined. Each person who makes a request, protest, or application to the board of review for the correction of the assessment of the person's property shall be notified in writing, not later than the first Monday in June, of the board of review's action on the request, protest, or application, of the state equalized valuation of the property, and of information regarding the right of further appeal to the Michigan tax tribunal. Information regarding the right of further appeal to the Michigan tax tribunal shall include, but not be limited to, a statement of the right to appeal to the Michigan tax tribunal, the address of the Michigan tax tribunal, and the final date for filing an appeal with the Michigan tax tribunal.

(3) After the board of review completes the review of the assessment roll, a majority of the board shall indorse thereon and sign a statement of the effect that the roll is the assessment roll of the township for the year in which it has been prepared and approved by the board of review.

(4) The completed assessment roll shall be delivered by the township supervisor or by the assessor to the county equalization director not later than the tenth day after the adjournment of the board of review, or the Wednesday following the first Monday in April, whichever date occurs first.

(5) The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If such an ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in every assessment notice under section 24c and on any notice or publication of the meeting of the board of review.

211.30a MCL Township board of review; completion of review, date.

Sec. 30a. In the year 1950 and thereafter the review of assessments by the board of review in all cities and townships shall be completed on or before the first Monday in April, any provisions of the charter of any city or township to the contrary notwithstanding: Provided, That the legislative body of any city or township, in order to comply with the provisions hereof, may, by ordinance, fix the period or periods for preparing the budget and for making, completing and reviewing the assessment roll, any provisions of the charter of such city or township or any law to the contrary notwithstanding. (This section added 1949, Act 285, effective September 23, 1949.)

211.31 MCL Township board of review; completed roll valid, conclusive presumption.

Sec. 31. Upon the completion of said roll and its endorsement in manner aforesaid, the same shall be conclusively presumed by all courts and tribunals to be valid, and shall not be set aside except for causes hereinafter mentioned. The omission of such indorsement shall not affect the validity of such roll.

211.32 MCL Township board of review; quorum; conscription of absent members; second meeting alternative.

Sec. 32. If from any cause a quorum shall not be present at any meeting of the board of review, it shall be the duty of the supervisor, or, in his absence, any other member of the board present, to notify each absent member to attend at once, and it shall be the duty of the member so notified to attend without delay. If from any cause the second meeting of such board of review herein provided for is not held at the time fixed therefor, then and in that case it shall meet on the next Monday thereafter, and proceed in the same manner and with like powers as if such meeting had been held as hereinbefore provided.

211.33 MCL Secretary of board of review; record filing, form.

Sec. 33 The supervisor shall be the secretary of said board of review and shall keep a record of the proceedings of the board and of all the changes made in such assessment roll, and shall file the same with the township or city clerk with the statements made by persons assessed. In the absence of the supervisor, the board shall appoint 1 of its members to serve as secretary. The state tax commission may prescribe the form of the record whenever deemed necessary. (This section last amended 1964, Act 275, effective August 28, 1964.)

211.34a MCL Tabular statement of tentative equalization ratios and estimated multipliers; preparation, publication; copies; notices; effect on equalization procedures; appeal.

Sec. 34a (1) The equalization director of each county shall prepare a tabular statement each year by the several cities and townships of the county, showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized valuation of real property and of personal property. The county shall publish the tabulation in a newspaper of general circulation within the county on or before the third Monday in February each year and furnish a copy to each assessor and to each of the boards of review in the county and to the state tax commission. All notices of meetings of the boards of review shall give the tentative ratios and estimated multipliers pertaining to their jurisdiction. The tentative recommended equalization ratios and multiplying figures shall not prejudice the equalization procedures of the county board of commissioners or the state tax commission. (Subsection 2 of 34a not relevant-omitted)

211.53b Special Purpose Meetings of Board of Review: July and December Meetings.

Section 53b of the General Property Tax Act, Section 211.53b, M.C.L., authorizes a board of review to meet on the Tuesday following the third Monday in July, if there is a summer levy of taxes, and on the Tuesday following the second Monday in December. The actions that can be taken by a board of review at these meetings is limited to the correction of clerical errors or errors resulting from a mutual mistake of fact.

The affidavit of the actions taken at a July or December board of review meeting must be sent to the proper officials within 30 days after the meetings. It is our position that the proper officials include the assessing officer of the unit, the county equalization director, each of the taxing jurisdictions, the local unit treasurer, the county treasurer, and the State Tax Commission. It is suggested that the minutes of the meeting be recorded in an affidavit format and on paper of a standard size and using a typewriter or be written legibly. This will facilitate making multiple copies for distribution to the property owner and all of the officials and taxing jurisdictions involved. We also suggest that the form could include a preprinted distribution list to insure that all officials are notified.

Section 53b of Act 206, P.A. of 1893 (Section 211.53b) Michigan Compiled Laws is printed below in its entirety;

When there has been a clerical error or a mutual mistake of fact relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes, the error or mutual mistake shall be verified by the local assessing officer, and approved by the board of review at a meeting held only for that purpose on Tuesday following the second Monday in December, and for summer property taxes, on Tuesday following the third Monday in July. If approved, the board of review shall file an affidavit within 30 days relative to the errors or mutual mistake with the proper officials who are involved with the assessment figures, rate of taxation, or mathematical computation and all official records relative thereto shall be corrected. Where the error or mutual mistake results in an overpayment or underpayment, the rebate shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A correction under this section may be made in the year in which the error was made or in the following year only. Action pursuant to this section may be initiated by the taxpayer or the assessing officer.